

FILED
At Albuquerque NM

IN THE UNITED STATES DISTRICT COURT

NOV 19 2014 *WJ*

FOR THE DISTRICT OF NEW MEXICO MATTHEW J. DYKMAN

UNITED STATES OF AMERICA,

SLEAF

Plaintiff,

CRIMINAL NO. 14-3923 WJ

vs.

Counts 1-2: 26 U.S.C. § 7201: Tax
Evasion;**JAMES E. COLEMAN, JR.,**Counts 3-4: 26 U.S.C. § 7206(1): Making
and Subscribing False Tax Returns.

Defendant.

INDICTMENT

The Grand Jury charges:

Count 1

On or about September 15, 2009, in Bernalillo County, in the District of New Mexico, and elsewhere, the defendant, **JAMES E. COLEMAN, JR.**, who was the President and sole owner of Sneakerz, Inc., a corporation, did willfully attempt to evade and defeat substantial income tax due and owing by the corporation to the United States of America for the calendar year 2008 by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent U.S. Corporation Income Tax Return, Form 1120, which was filed with the Internal Revenue Service on behalf of the corporation. In that false return, it was reported that the gross receipts of the corporation for the calendar year was the sum of \$621,064, and that the total amount of tax due and owing thereon was the sum of \$0. In fact, as he then and there knew, the gross receipts of Sneakerz, Inc., for the calendar year 2008 was the sum of approximately \$886,128, upon which taxable income there was due and owing to the United States of America a total tax of approximately \$90,661.

In violation of 26 U.S.C. § 7201.

Count 2

On or about September 15, 2010, in Bernalillo County, in the District of New Mexico, and elsewhere, the defendant, **JAMES E. COLEMAN, JR.**, who was the President and sole owner of Sneakerz, Inc., a corporation, did willfully attempt to evade and defeat substantial income tax due and owing by the corporation to the United States of America for the calendar year 2009 by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent U.S. Corporation Income Tax Return, Form 1120, which was filed with the Internal Revenue Service on behalf of the corporation. In that false return, it was reported that the gross receipts of the corporation for the calendar year was the sum of \$731,581, and that the total amount of tax due and owing thereon was the sum of \$0. In fact, as he then and there knew, the gross receipts of Sneakerz, Inc., for the calendar year 2009 was the sum of approximately \$932,234, upon which taxable income there was due and owing to the United States of America a total tax of approximately \$75,659.

In violation of 26 U.S.C. § 7201.

Count 3

On or about August 4, 2009, in Bernalillo County, in the District of New Mexico, and elsewhere, the defendant, **JAMES E. COLEMAN, JR.**, a resident of Albuquerque, New Mexico, did willfully make and subscribe a joint U.S. Individual Income Tax Return for the calendar year 2008, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter. That income tax return, which was filed with the Internal Revenue Service, reported dividend income in the amount of \$0 and business income in the amount of \$0, whereas, as he

then and there well knew, he received dividend income and business income in excess of the amount stated in the return.

In violation of 26 U.S.C. § 7206(1).

Count 4

On or about October 15, 2010, in Bernalillo County, in the District of New Mexico, and elsewhere, the defendant, **JAMES E. COLEMAN, JR.**, a resident of Albuquerque, New Mexico, did willfully make and subscribe a joint U.S. Individual Income Tax Return for the calendar year 2009, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter. That income tax return, which was filed with the Internal Revenue Service, reported dividend income in the amount of \$0 and business income in the amount of \$0, whereas, as he then and there well knew, he received dividend income and business income in excess of the amount stated in the return.

In violation of 26 U.S.C. § 7206(1).

A TRUE BILL:

/s/

FOREPERSON OF THE GRAND JURY

Elaine J. Ramirez
Assistant United States Attorney

JMR

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